

State of California

Franchise Tax Board-Legislative Services Bureau
PO Box 1468
Sacramento, CA 95812-1468

Telephone: (916)845-4326
ATSS: 468-4326
FAX: (916)845-5472

Legislative Change No.**02-25**Bill Number: AB 2963Author: AronerChapter Number: 02-757Laws Affecting Franchise Tax Board: Revenue & Taxation Code Section 17052.6Date Filed with the Secretary of the State: September 21, 2002

SUBJECT: Child and Dependent Care Refundable Credit/Treatment of Never Married Parents

Assembly Bill 2963 (Aroner), as enacted on September 21, 2002, made the following changes to California law:

Section 17052.6 of the Revenue and Taxation Code is amended.

This act will allow eligibility for the California Child and Dependent Care Credit (California CDC) to all parents who are not married in the same manner as divorced or separated parents for purposes of the California CDC.

This act is effective immediately upon enactment and applies to taxable years beginning on or after January 1, 2002.

This act will not require any reports by the department to the Legislature.

The provisions of this act were chaptered out by SB 1724 (Speier) Child and Dependent Care Refundable Credit on September 23, 2002. (Note: SB 1724 is identical to AB 2963, so this provision still applies.)

Bureau Director

Roger Lackey for B.P.

Date

October 2, 2002